

as we proposed it now, we would have expensing in the first 5 years—full expensing. That is great. That is, as I say, stimulative to the economy. But beyond that, then we need to make sure that section 179 expensing is there so that small businesses, farmers, ranchers, and others will know that they are going to continue to be able to expense their investment in new plants and new equipment. That is what keeps those small businesses growing. That is what keeps them hiring more people. That is what creates more jobs, and that is what pushes wages and income higher.

Also, we need to simplify and streamline the Tax Code. Right now, the Tax Code is nearly 70,000 pages long—talk about being difficult and complex. Americans, right now, currently spend 6 billion hours a year complying with that Tax Code. That is ridiculous. Can you imagine 6 billion hours a year just to figure out how to pay your taxes? So here is somebody who wants to pay their taxes. They spend all that time and all that effort just to figure out how much they have to pay. Obviously, we can do a lot better than that.

Our goal through tax reform is to allow the vast majority of Americans to file their tax return on a single simple page. I will mention that again. I think it is important. Our goal is for the vast majority of Americans, in essence, to file their tax return on one page and to make it easier to pay your taxes, to figure out what you owe, and to take away all that stress and all that difficulty in just trying to pay your taxes.

Many economists agree that high business taxes reduce wages to workers, raise costs for consumers, and reduce returns on retirement savings. Maintaining these high tax rates do nothing to improve the fairness of our system. They only punish everyday, hard-working, tax-paying citizens and reduce economic opportunity in America.

I will conclude on the same point that I started with, and that is by saying that there are two objectives here. It is not just to simplify and reduce the tax burden, so that people have more of their earnings in their pocket after paying taxes, but the other is to make sure they earn more and that we move wages and income higher. If you look at the growth rate in our economy over the last decade, it has struggled, in essence, to get to 2 percent. But compare that to the period from World War II to the present. Over that longer period, we averaged 3.3 percent. We want to get that growth rate back up.

We started to get that growth rate back up by reducing the regulatory burden. Over the course of this year, the administration and this Congress have done a lot to reduce the regulatory burden. Our growth rate has ticked up in the most recent month to 3.1 percent, the highest it has been in a long time. So what we want to do is to combine that regulatory relief and tax

relief and get that higher growth rate. We also want to add an infrastructure package. When you put those things together, what do you get? You get more jobs, higher wages, higher income, and a higher standard of living for hard-working American citizens across this great Nation. That is the objective. That is what we are trying to do.

We all need to work together, and our goal is to get that done before the end of the year.

With that, I yield the floor.

The PRESIDING OFFICER. The Senator from Maryland.

ROHINGYA HUMANITARIAN CRISIS

Mr. CARDIN. Mr. President, earlier this week, the Senate Foreign Relations Committee held a hearing on an issue that I consider one of the greatest moral tests of our time in the conduct of U.S. foreign policy—the situation in Burma, where the Burmese military is committing ethnic cleansing and is perpetrating atrocities.

We have a humanitarian crisis. We have perpetrators who expect impunity and a situation, under the watch of the international community and the Trump administration, that is allowing for the perpetration of atrocities.

Ethnic cleansing is defined by the United Nations Commission of Experts as “rendering an area ethnically homogenous by using force or intimidation to remove persons of given groups from an area.” Half of the population of the Rohingya in Burma have left—600,000 people out of 1.2 million. I might add that, of those who remain, many are dislocated. There has been a systematic burning of their villages. This didn’t just start. It has been a campaign that has gone on for a long period of time, since a 1982 law that denies the Rohingya citizenship, even though they have been residents for generations.

The Rohingya are denied freedom of movement. They are denied freedom of education. They are denied healthcare. This has been a systematic effort to destroy an ethnic community.

We have seen this happen far too long in too many places around the world. Once again, we see this happening today in Burma. Once again, this is the expectation: Well, it is far away; we will just let it go along.

The Senate should be outraged about what is happening. We need to see the international community come together and say: No, we will not let this continue. We will hold accountable those who are responsible for these actions, we will provide humanitarian need immediately, and we will stop this type of conduct in a civilized society. This just cannot occur.

In fact, I think what is transpiring in the Rakhine State today is genocide. I know there will be some discussion about whether it is genocide or not based upon technical definitions. Yet what we see in Burma today clearly meets the definition of “deliberately

inflicting on a group conditions of life calculated to bring about its physical destruction in whole or in part.” That is what is happening in Burma, and that is genocide.

The Burmese military is clearly trying to destroy the Rohingya population. For decades, the Burmese Government has systemically repressed the Rohingya people. This is a fact, and they have deliberately failed to integrate the population into the general population. As the U.N. High Commissioner for Human Rights correctly stated, the “decades of persistent and systematic human rights violations . . . have almost certainly contributed[d] to the nurturing of violent extremism, with everyone ultimately losing.” They complain about extremism. Yet they are creating it.

In my opinion, we are witnessing a military-sponsored ethnic cleansing campaign on the Rohingya, and it will take significant engagement from the international community, at the highest levels and in partnership with the Burmese civilian government, to address and to hold the perpetrators accountable for these horrific acts.

Seventy-five years ago, the world and the United States could have claimed ignorance or lack of information as an excuse for inaction in the face of crimes against humanity, genocide, and barbarism. Today, we have no excuse.

Unfortunately, the Rohingya crisis is not the only vexing challenge Burma faces. The Burmese military continues to hold significant influence in politics and in the economy. The peace process, which sought to end a longstanding civil war in the country, has stalled. There are significant reports of human rights issues such as human trafficking, free speech infringement, and political repression. The military control Burma today. That is unacceptable, and that is why we imposed sanctions, because of military control. Sanction relief was given for what? So that people could be ethnically cleansed?

I was pleased to hear State Counselor Aung San Suu Kyi committed to implementing all of Kofi Annan’s Rakhine State recommendations and to ensure that the Rohingya, who have fled in the face of brutal military repression, have a right to return to their homes. However, she must continue to make this a top priority and work with the international community to provide both the safety of the Rohingya left in Burma and those who want to come home. It is going to be difficult since their villages have been destroyed. Are they going to live in camps? Will they have protection? Will they be safe? If the past is any indication, we have real challenges ahead of us.

Although I would count myself among those who have been disappointed with the civilian authorities and think they should have been more vocal, I am keenly aware of the real limits of their power and ability to

govern under the current Burmese Constitution and the military's control of a large portion of Burma's economy.

We have a challenge on our hands in Burma, and we need to be engaged. But the civilian leadership must take responsibility and must speak out. Too often, the international community has done too little, waited too long, or been caught unprepared by events that should not have surprised us. We continue to forget the lessons of the past and fail to live up to the post-Holocaust pledge of "never again." Ignoring the genocide war crimes and crimes against humanity that continue to rage around the world sends a message to the global community that atrocity crimes are tolerable. We must respond robustly to the crisis unfolding in Burma because it is the right thing to do and because it is in our national interest to do so.

The United Nations is calling the military campaign "a textbook example of ethnic cleansing" against Rohingya Muslims. From credible human rights organizations and newspapers, there are consistent accounts of widespread extrajudicial killings, arson, rape, and other atrocities. At least 288 villages have been decimated, according to Human Rights Watch, which has used satellite imagery as evidence of the devastation caused by the so-called "clearance operations."

These current attacks on the Rohingya follow decades of state-led persecution and dehumanization. Government efforts to deny Rohingya citizenship rights, to restrict their freedom of movement and the practice of their faith, and to deny their basic human rights have all been identified as precursors to a genocide.

The U.N. Office of the High Commissioner for Human Rights found that the attacks were executed in a well-organized, coordinated, and systematic manner by the Myanmar Security Forces, often supported by the armed Rakhine Buddhists. They have described the attacks as a "cynical ploy to forcibly transfer large numbers of people without possibility of return."

There were also appalling acts of sexual violence, which clearly amount to crimes against humanity and/or acts of genocide that must not be forgotten. Women and girls, some as young as 5, were raped by men in uniform in front of their families. U.N. and other health workers said that after this most recent August 2017 military crackdown, they treated dozens of Rohingya women and girls who escaped to Bangladesh for injuries consistent with violent sexual attacks.

One woman told Human Rights Watch that she and four other women were taken to a hut, slashed with knives, and sexually assaulted. The soldiers then set the hut on fire. She was the only one to escape alive. Another woman who was raped still has injuries from the machete attack and beatings that accompanied the rape and said she barely managed to escape from a burning house.

I also want to draw attention to the needs of the survivors, their families, and communities. There is an acute lack of healthcare available to the survivors, including reproductive health, psychosocial, and other critical services.

Seventy-five years ago, the world—and the United States—could have said they did not know what is happening. Today we do. Today we have no excuse. Instead, the international community must hold the perpetrators accountable. In addition, to date, no real progress has been made either holding perpetrators of serious violations accountable or in addressing the root causes underlying the situation in Burma. Therefore, there is an urgent need to act.

The strong statements by Ambassador Haley and last month by the Vice President must be followed up with action. The administration should lead efforts for action in the Security Council. The Security Council should insist that persons responsible for grave abuses be held accountable for their crimes. It also should press the Burmese authority to cooperate with the U.N. factfinding mission established by the United Nations Human Rights Council and grant unfettered access to its staff to Burma, including the Rakhine State.

We need to know what is happening on the ground. We need to know that in order to protect people and to get the evidence necessary to hold the perpetrators accountable. The Council should send a clear message that it stands ready to take additional steps to ensure justice, including through the International Criminal Court, and urge member states to pursue other mechanisms that might provide justice for recent abuses.

I should also add that Bangladesh deserves credit for keeping its borders open to the influx of refugees—600,000 have fled to Bangladesh, and they kept their borders open. Bangladesh has been one of the few bright spots in the current crisis and should continue to honor its promise to build shelters for new arrivals, accelerate humanitarian assistance, and provide the needed medical service for this traumatized group.

I also believe the United States needs to reevaluate our policy and approach to Burma. We need to have a policy in regard to Burma that we understand, that addresses these human rights violations, that reevaluates our approach for our relationship with the Burmese military, and that relooks at how to best use sanctions as a way to seek additional leverage with the Burmese Government and military.

I am working with a number of my colleagues, on both sides of the aisle, on legislation to seek to clarify U.S. policy and to address some of these issues.

As the President prepares for his upcoming trip to the ASEAN Summit in the region, Congress will be watching

closely to see if he makes Burma and human rights a top priority during this trip and to see what he and his administration choose to undertake in the coming days to address the tragedy unfolding in Rakhine State.

With that, I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The bill clerk proceeded to call the roll.

Mr. FRANKEN. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

SOMALIA TERRORIST ATTACK

Mr. FRANKEN. Mr. President, I rise to talk about the recent terrorist attack in Somalia.

On October 14, a truck filled with explosives detonated in a crowded district in Mogadishu—Somalia's capital. The blast was especially devastating because the truck blew up next to a fuel tanker, causing a massive fireball and leveling structures, including the nearby Safari Hotel, which collapsed and trapped many people under its rubble. According to Somali authorities, the target of the attack may have been the city's international airport which also houses many Embassies.

This is the worst terrorist attack in Somalia's history. Three hundred fifty-eight people were killed, hundreds have been injured, and dozens are still missing.

As a Minnesota Senator, I represent the largest Somali-American population in the Nation. For Minnesota, this wasn't just a massive attack overseas. It affected every one of my estimated 74,000 Somali-American constituents.

Among those killed is Ahmed Eyow. He was from Bloomington, MN. He had attended Normandale Community College and Metropolitan State University. He left behind his wife and three children.

Another Somali-American who was killed in the blast was Mohamoud Elmi. He had lived in Ohio and had moved back to Somalia about 2 years ago. He was a young man with a bright future, working at the Ministry of Humanitarian Affairs and Disaster Management in Somalia.

There was Abukar Mohamed. He lived in Virginia before moving back to Somalia, where he worked in the Ministry of Commerce and Industry. He was killed along with his wife, Shadiye Hassan. They left behind seven children who are between the ages of 3 and 20.

Hundreds of others perished in that heinous attack. They all have their own stories. They left behind their wives, their husbands, their children, their friends, their parents.

Somalia is one of the most, if not the most, fragile nations on Earth. It has been an incredibly difficult country to